

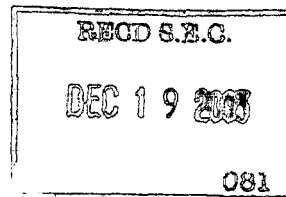
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NYSE



1-31912

December 19, 2003



Mr. Brian Johnson
Branch Chief
Securities and Exchange Commission
Branch of Filer Support 2
Room 1004 -- STOP/1-4
450 Fifth Street, NW
Judiciary Plaza
Washington, DC 20549

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Dear Mr. Johnson:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, MERRILL LYNCH DEPOSITOR, INC., PPLUS 7.00% Trust Certificates Series SPR-1 (the "Certificates") and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on December 19, 2003. Tentative listing date - December 23, 2003.

Sincerely,

David Shallo